

EXHIBIT M



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May 8, 2008

VIA Email and FedEx

Geoffrey A. Baker
DOWELL BAKER, P.C.
201 Main Street, Suite 710
Lafayette, IN 47901

Re: Miyano Machinery USA Inc. v. MiyanoHitec Machinery Inc. et al.
Request to Return Privileged Documents under Rule 26(b)(5)(B)
Our Reference No.: 2506-0002

Dear Mr. Baker:

It has just come to our attention that Miyano Machinery USA has inadvertently produced documents covered by the attorney-client privilege and work-product doctrine. These documents include MMU0017647-17649 and MMU0018188-93. Under the provisional agreement reached during the deposition of Mr. Ichikawa, we designate as privileged page 23, lines 1-24 and page 24, line 8 through page 27, line 24. Under Federal Rule of Civil Procedure 26(b)(5)(B) and the proposed Protective Order agreed to by the parties, this is not a waiver of privilege, nor do we intend it to be. We request that you promptly return the CD on which the above-identified documents were produced, destroy any copies of the documents (physical and electronic) and do not further disclose or rely upon these documents or the information contained therein. Upon return of the CD we will immediately provide you a replacement. We will list these documents in our privilege log.

Thank you for your attention to this matter.

Sincerely,

A handwritten signature in black ink, appearing to read "Jason Smalley".

Jason Smalley

cc: Robert Karton
Vernon Francissen